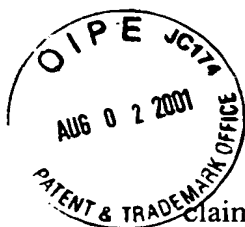


#3

DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION



As below named inventors, we hereby declare that:

Our post office addresses and citizenships are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled:

**SYSTEM AND METHOD FOR CREATING AND MANAGING FORWARDING
EMAIL ADDRESSES**

the specification of which was filed on **March 23, 2001**, and accorded serial number **09/815,266**.

We hereby state that we have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

We hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign applications for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATIONS

PRIORITY CLAIMED

N/A

(Number)	(Country)	(Day/Month/Year)	Yes	No
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We hereby claim the benefit under Title 35, United States Code, Section 120 of any United States applications listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

N/A

(Application Serial No.)	(Filing Date)	(Status)	(Patented, pending, abandoned)
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And we hereby appoint:

KATTEN MUCHIN ZAVIS
Customer Number: 27160

as our attorneys, each with full power of substitution and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of second inventor:

Paul MacIntosh

Inventor's signature:

Paul MacIntosh

Date: July 23, 2001

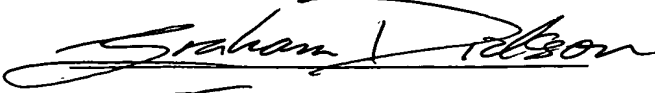
Citizenship: **American**

Post Office Address:

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Gore Road
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03293, U.S.A.

Graham Dickson

Inventor's signature:

A handwritten signature in dark ink, appearing to read "Graham Dickson", written over a horizontal line.

Date: June 20, 2001

Citizenship: **Canadian**

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K1L 8J6, Canada**

Post Office Address:

Same as Residence Address Noted Above